

Exhibit 4I: Transfer from Purdue of all rights to Dilaudid to PRA L.P. in 2017 at a valuation of \$17 million

On August 23, 2016, a meeting of the Board of Directors of PPI authorized the distribution of all rights to Dilaudid along with a one-time cash payment to PRA L.P. The Board also authorized the Partnership to execute an assignment agreement with Rhodes Pharma.

RESOLVED, that the Partnership be it and hereby is authorized and directed to distribute on May 1, 2017 to Purdue Holdings L.P., a Delaware limited partnership, \$198,544 and all of the Partnership's rights, title and interest in and to (i) all products sold, licensed, or marketed under NDA No. 019516, including those sold, marketed or distributed under a different labeler code, product code, trade name, trademark, or packaging than the brand name product, and (ii) all products sold, licensed, or marketed under NDA No. 19-891 and NDA No. 19-892, including those sold, marketed or distributed under a different labeler code, product code, trade name, trademark, or packaging than the brand name product (the "Dilaudid® Products");

RESOLVED, that the Partnership be it and hereby is authorized and directed to make, execute and deliver, an Assignment Agreement between the Partnership (as Assignor) and Rhodes Pharmaceuticals L.P., a Delaware limited partnership (as the ultimate Assignee) ("Assignee"), transferring all of the Partnership's rights, title and interest in and into the Products, in such form as the Executive Vice President, Counsel to the Board of Partnership so acting may by his execution approved (the "Agreement"), the execution and the delivery thereof by the

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On October 1, 2016, PPLP and Rhodes Pharma entered into an assignment and assumption agreement over all rights to Dilaudid.

WITNESSETH:

WHEREAS, as of the Assignment Date, the Assets (as defined below) will be transferred as follows:

- i. Purdue Pharmaceutical Products L.P., a Delaware limited partnership ("PPP") will distribute all of PPP's rights, title and interest in the Assets to Assignor;
- ii. Assignor will distribute all of Assignor's rights, title and interest to the Assets to Purdue Holdings L.P., a Delaware limited partnership ("Holdings");
- iii. Holdings will distribute all of Holding's rights, title and interest in the Assets to PLP Associates Holdings L.P., a Delaware limited partnership ("PLP Associates Holdings");
- iv. PLP Associates Holdings will distribute all of PLP Associates Holdings' rights, title and interest in the Assets to BR Holdings Associates L.P., a Delaware limited partnership ("BR Holdings");
- v. BR Holdings will distribute all of BR Holdings' rights, title and interest in the Assets on an undivided basis 50% to Beacon Company, a Delaware general partnership ("Beacon"), and 50% to Rosebay Medical Company L.P., a Delaware limited partnership ("Rosebay");
- vi. Each of Beacon and Rosebay will contribute their undivided interest in the Assets to Coventry Technologies L.P., a Delaware limited partnership ("Coventry");

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Per the audited financial statements for the years ended December 31, 2016 and 2017, Purdue transferred the equity interest at its book value of \$17 million.

The Companies'

Combined Statements of Equity

| | Common Stock | Additional Paid-In Capital | Common Stock Subscription Receivable | Partners' Capital | Retained Earnings | Accumulated Other Comprehensive Loss | Total |
|--|-----------------------|----------------------------------|--|----------------------|----------------------|---|------------|
| | <i>(In Thousands)</i> | | | | | | |
| Balance at December 31, 2015 | \$ 5 | \$ 1,388 | \$ (999) | \$ 874,159 | \$ 25,245 | \$ (72,957) | \$ 826,841 |
| Net income | — | — | — | 575,298 | 489 | — | 575,787 |
| Other comprehensive loss, net of tax provision of \$754 | — | — | — | — | — | 22,513 | 22,513 |
| Partners' capital distributions: | | | | | | | |
| Pharma Associates L.P. | — | — | — | (22) | — | — | (22) |
| Norwell Land Company | — | — | — | (2,545) | — | — | (2,545) |
| Purdue Pharma L.P. | — | — | — | (543,705) | — | — | (543,705) |
| Balance at December 31, 2016 | 5 | 1,388 | (999) | 903,185 | 25,734 | (50,444) | 878,869 |
| Net income | — | — | — | 414,952 | 1,011 | — | 415,963 |
| Other comprehensive income, net of tax provision of \$934 | — | — | — | — | — | 20,393 | 20,393 |
| Partners' capital distributions: | | | | | | | |
| Pharma Associates L.P. | — | — | — | (22) | — | — | (22) |
| Norwell Land Company | — | — | — | (10,333) | — | — | (10,333) |
| Purdue Pharma L.P. | — | — | — | (433,478) | — | — | (433,478) |
| Distribution of Ikuwa Holdings, Inc. | (1) | (1,043) | 999 | — | (215) | — | (260) |
| Distribution of Dilaudid Intangible | — | — | — | (16,967) | — | — | (16,967) |
| Balance at December 31, 2017 | \$ 4 | \$ 345 | \$ — | \$ 857,337 | \$ 26,530 | \$ (30,051) | \$ 854,165 |

Exhibit 4I: Transfer from Purdue of all rights to Dilaudid to PRA L.P. in 2017 at a valuation of \$17 million

Per the audited financial statements for the years ended December 31, 2016 and 2017, Purdue transferred the marketing rights to Dilaudid for Book Value of \$17 million.

On October 1, 2016 PPLP entered into two separate agreements with an associated company whereby from October 1, 2016 until April 30, 2017, PPLP sold Dilaudid® and MS Contin® for the account of such associated company and remitted to such associated company the profits from any such sales and then on May 1, 2017 most of the rights related to Dilaudid® and MS Contin® were transferred to such associated company. In 2017 and 2016, PPLP remitted an aggregate of \$ 4.5 million and \$3.6 million, respectively, of profit related to such sales and on May 1, 2017, PPLP transferred most of the rights related to Dilaudid® and MS Contin® to such associated company. The remaining net book value at the time of the transfer was \$16.9 million of Dilaudid® marketing rights, which was held as an intangible asset (see Note 7).

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Per an internal calculation file, Purdue transferred the rights at a remaining net book value of \$17 million (\$41.4 million of product rights less \$24.5 million of accumulated amortization as highlighted below).

| | | 1/1/2017 Beg Balance | Additions | Trsf to Rhodes | Amortization | 12/31/2017 End Balance |
|--------|--------------------------------------|-------------------------|-----------|----------------|--------------|---------------------------|
| 130010 | Patents and Trademarks | 138,854,109 | - | (41,435,851) | - | 97,418,258 |
| 130020 | Goodwill | 45,558,176 | - | - | - | 45,558,176 |
| | Total Gross Intangibles | 184,412,285 | - | (41,435,851) | - | 142,976,434 |
| 130015 | Accum. Amort. Patents and Trademarks | (43,656,032) | - | 24,469,360 | (4,161,600) | (23,348,272) |
| 130030 | Accum. Amort. Goodwill | (22,162,199) | - | - | - | (22,162,199) |
| | Net Intangibles Assets per GL | 118,594,054 | - | (16,966,491) | (4,161,600) | 97,465,963 |

| | GROSS | | | ACCUMULATED AMORTIZATION | | | | 12/31/2017 NBV |
|--------------------------------------|--------------------|--------------------------|--------------------|--------------------------|-------------------------|--------------------|----------------------------|-------------------|
| | 1/1/2017 Cost | 2017 Additions/(Sale) | 12/31/2017 Cost | 1/1/2017 Amortization | 2017 Trsf to Rhodes | 2017 Expense | 12/31/2017 Amortization | |
| Subject to Amortization | | | | | | | | |
| Oxy Patent Rights: | | | | | | | | |
| Grunenthal | 13,392,654 | - | 13,392,654 | (8,152,050) | | (873,434) | (9,025,484) | 4,367,170 |
| Grunenthal | 6,589,541 | - | 6,589,541 | (3,624,248) | | (494,216) | (4,118,464) | 2,471,077 |
| Abbott (AbbVie) | 4,000,000 | - | 4,000,000 | (3,671,712) | | (328,288) | (4,000,000) | - |
| Subtotal Oxy | 23,982,195 | - | 23,982,195 | (15,448,010) | - | (1,695,938) | (17,143,948) | 6,838,247 |
| HYD Product Rights | | | | | | | | |
| Abbott (AbbVie) | 4,000,000 | - | 4,000,000 | (3,096,774) | | (903,226) | (4,000,000) | - |
| Grunenthal | 3,703,500 | - | 3,703,500 | (925,876) | | (462,938) | (1,388,814) | 2,314,686 |
| Butrans | 815,510 | - | 815,510 | (714,041) | | (101,469) | (815,510) | - |
| Subtotal - excluding Dilaudid | 32,501,205 | - | 32,501,205 | (20,184,701) | - | (3,163,571) | (23,348,272) | 9,152,933 |
| Dilaudid Product Rights | 41,435,851 | (41,435,851) | - | (23,471,331) | 24,469,360 ¹ | (998,029) | - | - |
| Total subject to amortization | 73,937,056 | (41,435,851) | 32,501,205 | (43,656,032) | 24,469,360 | (4,161,600) | (23,348,272) | 9,152,933 |
| Not Subject to Amortization | | | | | | | | |
| Trademarks etc | 64,917,053 | - | 64,917,053 | - | - | - | - | 64,917,053 |
| Total (excluding goodwill) | 138,854,109 | (41,435,851) | 97,418,258 | (43,656,032) | 24,469,360 | (4,161,600) | (23,348,272) | 74,069,986 |
| Goodwill | 45,558,176 | - | 45,558,176 | (22,162,199) | - | - | (22,162,199) | 23,395,977 |
| Total | 184,412,285 | (41,435,851) | 142,976,434 | (65,818,231) | 24,469,360 | (4,161,600) | (45,510,471) | 97,465,963 |

¹\$28.35 discrepancy is due to a timing difference in accumulated amortization per company file and SAP (\$24,469,360 vs \$24,469,331.65).

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The non-cash transfer was recognized as follows in PPLP's (SAP company code 208) accounting records.¹

| Company | Account Number | Account Description | DR | CR |
|---------|----------------|--------------------------|----------------------------|-----------------|
| 313 | 130010 | Patents & Trademarks | | \$ (41,435,851) |
| 313 | 130015 | Accum Amort Patents | \$ 24,469,332 | |
| 313 | 102208 | Purdue Pharma L.P. | \$ 16,966,491 | |
| 208 | 302045 | Dist #45 PH LP | \$ 16,966,491 | |
| 208 | 102313 | Purdue Pharma Prod L.P. | | \$ (16,966,491) |
| 230 | 301026 | Capital #26 Contribution | | \$ (8,483,246) |
| 230 | 301027 | Capital #27 Contribution | | \$ (8,483,246) |
| 230 | 130010 | Patents & Trademarks | \$ 16,966,491 | |
| 250 | 130010 | Patents & Trademarks | \$ 16,966,491 ¹ | |
| 250 | 301017 | Capital #15 Contribution | | \$ (16,966,491) |

313: Purdue Pharma Prod LP 3XP

208: Purdue Pharma L.P.

230: Coventry Technologies L.P.

250: Rhodes Pharmaceuticals L.P.

¹Not all accounting steps mentioned in the assignment and assumption agreement shown here. Only first and last steps of the transfer are shown. 1) \$28.35 discrepancy is due to a timing difference in accumulated amortization per company file and SAP (\$24,469,360 vs \$24,469,331.65).

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SAP contains support for the cash portion of the Dilaudid transfer of rights in 2017 through PPLP's G/L account 10010 (Cash Concentration) and 102416 (Dues From Associated CO's).

| | | | | | | | |
|----------------------|--|------------------|--|-------------------|--|--|--|
| G/L account document | | | | | | | |
| Overall No. | | 0100000876416 17 | | Doc. Currency USD | | | |

| CoCd | DocumentNo | Year | Type | Doc. Date | Pstng Date | Reference | Crcy |
|------|------------|---------|--------------------|------------|------------|-----------|----------------------|
| Item | PK | Account | Account short text | Assignment | | Tx | Amount Text |
| 208 | 100168039 | 2017 | SA | 07.06.2017 | 06.06.2017 | CWS | USD |
| 1 | 50 | 100010 | Cash Concentration | 20170607 | | | 198.544,00- CORP PAY |
| 2 | 40 | 102416 | Purdue Holdings LP | 20170607 | | | 198.544,00 |
| 416 | 100000876 | 2017 | SA | 07.06.2017 | 06.06.2017 | CWS | USD |
| 1 | 40 | 100010 | Cash Concentration | 20170607 | | | 198.544,00 CORP PAY |
| 2 | 50 | 100010 | Cash Concentration | 20170607 | | | 99.491,00- CORP PAY |
| 3 | 50 | 100010 | Cash Concentration | 20170607 | | | 99.053,00- CORP PAY |
| 4 | 40 | 302042 | Dist #42 PP Inc | 20170607 | | | 99.491,00 CORP PAY |
| 5 | 40 | 302042 | Dist #42 PP Inc | 20170607 | | | 99.053,00 CORP PAY |
| 6 | 50 | 102208 | Purdue Pharma L.P. | 20170607 | | | 198.544,00- |

Exhibit 4I: Transfer from Purdue of all rights to Dilaudid to PRA L.P. in 2017 at a valuation of \$17 million

SAP contains support for its book value of the rights to Dilaudid in 2017 through PPLP's G/L account 302045 (Partnership Distributions) and 102313 (Current Assets).

| | | | | | |
|--|--------------------------|--------------|---------------|-------------|------|
| Doc.Type : SA (G/L account document) Normal document | | | | | |
| Doc. Number | 100167956 | Company Code | 208 | Fiscal Year | 2017 |
| Doc. Date | 05.06.2017 | Posting Date | 31.05.2017 | Period | 05 |
| Calculate Tax | <input type="checkbox"/> | | | | |
| Ref.Doc. | RK 0517 01 | Overall No. | 0100032208313 | 17 | |
| Doc. Currency | USD | | | | |
| Doc. Hdr Text | Dilaudid Distribution | | | | |

| Itm | PK | Account | Account short text | Cost Ctr | Profit Ctr | Order | Tx | Amount | Text |
|-----|----|---------|----------------------|----------|------------|-------|----|----------------|------------------------------------|
| 1 | 40 | 302045 | Dist #45 PH LP | | GEN | | | 16.966.519,46 | Distribution - Dilaudid Intangible |
| 2 | 50 | 102313 | Purdue Pharm Prod LP | | GEN | | | 16.966.519,46- | |

| CoCd | DocumentNo | Year | Type | Doc. Date | Pstng Date | Reference | Crcy |
|------|------------|---------|----------------------|------------|------------|------------|---|
| Itm | PK | Account | Account short text | Assignment | | Tx | Amount Text |
| 208 | 100167956 | 2017 | SA | 05.06.2017 | 31.05.2017 | RK 0517 01 | USD |
| 1 | 40 | 302045 | Dist #45 PH LP | 20170605 | | | 16.966.519,46 Distribution - Dilaudid Intangible |
| 2 | 50 | 102313 | Purdue Pharm Prod LP | 20170605 | | | 16.966.519,46- |
| 313 | 100032208 | 2017 | SA | 05.06.2017 | 31.05.2017 | RK 0517 01 | USD |
| 1 | 50 | 800310 | Amortization Expense | 20170605 | | | 249.500,00- Reverse May Amortization |
| 2 | 40 | 130015 | Accum Amort Patents | 20170605 | | | 249.500,00 Reverse May Amortization |
| 3 | 50 | 130010 | Patents & Trademarks | 20170605 | | | 41.435.851,11- Distribution - Dilaudid Intangible |
| 4 | 40 | 130015 | Accum Amort Patents | 20170605 | | | 24.469.331,65 Distribution - Dilaudid Intangible |
| 5 | 40 | 102208 | Purdue Pharma L.P. | 20170605 | | | 16.966.519,46 |

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SAP contains support for its book value of the rights to Dilaudid in 2017 through Coventry's G/L account 301026 (Equity), 301027 (Equity) and 130010 (Other Intangibles).




| | | | | | | |
|---|------|------------|---------|----------------------|------------|---|
| G/L acct doc Accrual | | | | | | |
| Overall No. 0100000578230 17 Doc. Currency USD | | | | | | |
| | | | | | | |
|  | CoCd | DocumentNo | Year | Type | Doc. Date | Pstng Date Reference |
| | Itm | PK Account | Account | short text | Assignment | Tx |
| | | | | | | Crcy |
| | | | | | | Amount Text |
|  | 230 | 100000578 | 2017 | ZH | 01.06.2018 | 31.12.2017 RP171233 |
| | | | | | | USD |
| | 1 | 40 130010 | | Patents & Trademarks | 20180601 | 16.966.491,00 Dilaudid Prod Rights Trf |
| | 2 | 50 301026 | | Capital #26Contrib. | 20180601 | 8.483.245,50- Dilaudid Prod Rights Trf |
| | 3 | 50 301027 | | Capital #27Contrib. | 20180601 | 8.483.245,50- Dilaudid Prod Rights Trf |
| | 4 | 50 130010 | | Patents & Trademarks | 20180601 | 16.966.491,00- Dilaudid Prod Rights Trf |
| | 5 | 40 107250 | | Invest-Coventry R P | 20180601 | 16.966.491,00 Dilaudid Prod Rights Trf |
|  | 250 | 100023850 | 2017 | ZH | 01.06.2018 | 31.12.2017 RP171233 |
| | | | | | | USD |
| | 1 | 40 130010 | | Patents & Trademarks | 20180601 | 16.966.491,00 Dilaudid Prod Rights Trf |
| | 2 | 50 301017 | | Capital #17 Contrib. | 20180601 | 16.966.491,00- Dilaudid Prod Rights Trf |
| | 3 | 40 800310 | | Amortization Expense | 20180601 | 1.996.058,00 Dilaudid Prod Rights Trf |
| | 4 | 50 130015 | | Accum Amort Patents | 20180601 | 1.996.058,00- Dilaudid Prod Rights Trf |

Exhibit 4J: Transfer from Purdue of all rights to MS Contin to PRA L.P. in 2017

According to the audited financial statements, Purdue transferred all of the rights to MS Contin to PRA L.P. in 2017 for \$0.

On October 1, 2016 PPLP entered into two separate agreements with an associated company whereby from October 1, 2016 until April 30, 2017, PPLP sold Dilaudid® and MS Contin® for the account of such associated company and remitted to such associated company the profits from any such sales and then on May 1, 2017 most of the rights related to Dilaudid® and MS Contin® were transferred to such associated company. In 2017 and 2016, PPLP remitted an aggregate of \$ 4.5 million and \$3.6 million, respectively, of profit related to such sales and on May 1, 2017, PPLP transferred most of the rights related to Dilaudid® and MS Contin® to such associated company. The remaining net book value at the time of the transfer was \$16.9 million of Dilaudid® marketing rights, which was held as an intangible asset (see Note 7).

AlixPartners

V. Appendices



Appendix 1 – Relevant SAP Information

Appendix 1 – Relevant SAP company codes

| Company Number | Company Name | Description |
|----------------|---|---|
| 101 | The Purdue Frederick Company | Dormant Affiliated Entity (IAC) |
| 105 | IAF Corporation | Affiliated Entity (IAC) |
| 109 | The P.F. Laboratories Inc. | Affiliated Entity (IAC) |
| 190 | Pharmaceutical Research Associates Inc. | Affiliated Entity (IAC) |
| 208 | Purdue Pharma L.P. | Primary Focus Entity |
| 211 | Nayatt Cove Lifescience Inc. | Subsidiary of Purdue Pharma L.P. |
| 213 | Mundipharma LLC | Affiliated Entity (IAC) |
| 219 | Purdue Pharmaceuticals L.P. | Subsidiary of Purdue Pharma L.P. |
| 225 | Purdue Neuroscience Company | Subsidiary of Purdue Pharma L.P. |
| 227 | Rhodes Technologies | Primary Focus Entity |
| 230 | Coventry Technologies L.P. | Former Parent of Rhodes Entities |
| 231 | Purdue Pharma of Puerto Rico | Subsidiary of Purdue Pharma L.P. |
| 232 | New Suffolk Holdings LLP | Affiliated Entity (IAC) |
| 233 | Lucien Holdings S.a.r.l. | Affiliated Entity (IAC) |
| 240 | Purdue Pharma Products L.P. | Former Subsidiary of Purdue Pharma L.P. |
| 241 | Purdue Transdermal Technologies L.P. | Subsidiary of Purdue Pharma L.P. |
| 248 | Rhodes Associates L.P. | Primary Focus Entity |
| 250 | Rhodes Pharmaceutical L.P. | Primary Focus Entity |
| 251 | Rhodes Pharmaceutical Inc. | Non-Purdue Entity |

Appendix 1 – Relevant SAP company codes (cont.)

| Company Number | Company Name | Description |
|----------------|---|--|
| 256 | Imbrium Therapeutics L.P. | Subsidiary of Purdue Pharma L.P. |
| 257 | Greenfield BioVentures L.P. | Subsidiary of Purdue Pharma L.P. |
| 258 | Adlon Therapeutics L.P. | Subsidiary of Purdue Pharma L.P. |
| 260 | Rhodes Eliminations | Elimination account for Rhodes Intercompany |
| 291 | Rhodes/PPLP Eliminations | Eliminations Account for Rhodes/PPLP |
| 301 | Purdue Pharma Inc. | Parent Company of Purdue Pharma L.P. |
| 304 | Pharma Associates L.P. | Affiliated Entity (IAC) |
| 307 | Avrio Health L.P. (formerly Purdue Products L.P.) | Subsidiary of Purdue Pharma L.P. |
| 310 | Adjustments & Eliminations | Adjustment and elimination account |
| 313 | Purdue Pharmaceutical Products L.P. | Subsidiary of Purdue Pharma L.P. |
| 316 | Millsaw Realty L.P. | Affiliated Entity (IAC) |
| 318 | Purdue Pharma Manufacturing L.P. | Subsidiary of Purdue Pharma L.P. |
| 401 | PLP Associates Holdings L.P. | Limited Partner of Purdue Holdings L.P. |
| 402 | PLP Associates Holdings Inc. | General Partner of Purdue Holdings L.P. |
| 403 | One Stamford Realty L.P. | Affiliated Entity (IAC) |
| 406 | PPLP&PHLP Eliminations | Elimination account for PPLP & PHLP |
| 409 | Purdue Pharma Technologies Inc. | Affiliate Entity (IAC) |
| 410 | Ext. Report Adj. & Elim. | Elimination account for external reporting purposes |
| 412 | IRC 1446 Withholding | Withholding account for PLP Associates Holdings L.P. |

Appendix 1 – Relevant SAP company codes (cont.)

| Company Number | Company Name | Description |
|----------------|---|---|
| 413 | BR Holdings Assoc. LP | Indirect parent of Purdue Pharma L.P. |
| 415 | TXP Services, Inc. | Affiliated Entity (IAC) |
| 416 | Pharmaceutical Research Associates L.P. | Affiliated Entity (IAC) |
| 418 | PharmIT L.P. | Former Subsidiary of Purdue Pharma L.P. |
| 504 | Terramar Foundation, Inc. | Affiliated Entity (IAC) |
| 507 | SVC Pharma Inc. | Subsidiary of Rhodes Associates L.P. |
| 512 | Pharma Technologies Inc. | Affiliated Entity (IAC) |
| 543 | Mundipharma International Limited (US) | Affiliated Entity (IAC) |
| 550 | ERG Realty Incorporated | Affiliated Entity (IAC) |
| 999 | Virtual Distribution Co. | Internal SAP company code for sales invoice entry |

Appendix 1 – Relevant SAP general ledger accounts

| SAP Number | SAP Description | Description 1 | Description 2 | Description 3 |
|------------|---|---------------------------|----------------|---------------|
| 100010 | Cash Concentration | Cash and Cash Equivalents | Current Assets | Assets |
| 100030 | Cash ZBA Chase PF Labs | Cash and Cash Equivalents | Current Assets | Assets |
| 101010 | Accounts Receivable Foreign | Accounts Receivable | Current Assets | Assets |
| 101015 | AR Intercompany (SD and Manual Billings) | Due From Associated CO's | Current Assets | Assets |
| 101016 | Accounts Receivable (Manual A/R Billings) | Accounts Receivable | Current Assets | Assets |
| 101040 | A/R Clearing (Trade Accounts Receivable) | Accounts Receivable | Current Assets | Assets |
| 101045 | A/R Clearing (for misc A/R invoice cash) | Accounts Receivable | Current Assets | Assets |
| 102190 | PRA | Due From Associated CO's | Current Assets | Assets |
| 102208 | Purdue Pharma L.P. | Due From Associated CO's | Current Assets | Assets |
| 102213 | Mundipharma LLC | Due From Associated CO's | Current Assets | Assets |
| 102219 | Purdue Pharmaceuticals LP | Due From Associated CO's | Current Assets | Assets |
| 102225 | Purdue Neuroscience Company | Due From Associated CO's | Current Assets | Assets |
| 102240 | Purdue Pharma Products L.P. | Due From Associated CO's | Current Assets | Assets |
| 102241 | Purdue Transdermal Technologies L.P. | Due From Associated CO's | Current Assets | Assets |
| 102250 | Rhodes Pharmaceuticals LP | Due From Associated CO's | Current Assets | Assets |
| 102256 | Imbrium Therapeutics L.P. | Due From Associated CO's | Current Assets | Assets |
| 102301 | Purdue Pharma Inc. | Due From Associated CO's | Current Assets | Assets |
| 102304 | Purdue Associates LP | Due From Associated CO's | Current Assets | Assets |
| 102307 | Purdue Products L.P. | Due From Associated CO's | Current Assets | Assets |
| 102313 | Purdue Pharmaceutical Products L.P. | Due From Associated CO's | Current Assets | Assets |
| 102318 | Purdue Pharma Manufacturing, L.P. | Due From Associated CO's | Current Assets | Assets |
| 102401 | PLP Associates Holdings L.P. | Due From Associated CO's | Current Assets | Assets |
| 102402 | PLP Associates Holdings Inc. | Due From Associated CO's | Current Assets | Assets |
| 102409 | Purdue Pharma Technologies Inc. | Due From Associated CO's | Current Assets | Assets |
| 102412 | RC 1446 W/H Partnership | Due From Associated CO's | Current Assets | Assets |
| 102413 | BR Holdings Assoc LP | Due From Associated CO's | Current Assets | Assets |
| 102415 | TXP Services | Due From Associated CO's | Current Assets | Assets |
| 102416 | Purdue Holdings LP | Due From Associated CO's | Current Assets | Assets |
| 102418 | PharmIT L.P. | Due From Associated CO's | Current Assets | Assets |
| 102504 | The Terramar Foundation Inc. | Due From Associated CO's | Current Assets | Assets |
| 102512 | Pharma Technologies Inc. | Due From Associated CO's | Current Assets | Assets |

Appendix 1 – Relevant SAP general ledger accounts (cont.)

| SAP Number | SAP Description | Description 1 | Description 2 | Description 3 |
|---------------|---|-------------------------------------|------------------|---------------|
| 102550 | ERG Realty Inc. | Due From ERG | Long-term Assets | Assets |
| 102710 | Mundi AG | Due From Associated CO's | Current Assets | Assets |
| 102754 | Mundipharma Laboratories, Canada | Due From Associated CO's | Current Assets | Assets |
| 102999 | Virtual Company | Due From Associated CO's | Current Assets | Assets |
| 103040 | Acct Receivable Other | Other Receivables | Current Assets | Assets |
| 103070 | Marketable Securities | Other Receivables | Current Assets | Assets |
| 103080 | Accrued Royalty Income | Other Receivables | Current Assets | Assets |
| 103090 | Accrued Interest Income | Other Receivables | Current Assets | Assets |
| 104010 | Finished Goods Inventory | Inventories | Current Assets | Assets |
| 107204 | Investment PPLP | Investments in Associated Companies | Long-term Assets | Assets |
| 107215 | Investment in Coventry Technologies | Investments in Associated Companies | Long-term Assets | Assets |
| 107232 | Investment New Suffolk Holdings L.P. | Investments in Associated Companies | Long-term Assets | Assets |
| 107233 | Investment Lucien Holdings S.ar.L | Investments in Associated Companies | Long-term Assets | Assets |
| 107242 | Investment IRC 1446 W?H Partnership | Investments in Associated Companies | Long-term Assets | Assets |
| 107250 | Investment Coventry In Rhodes Pharmacue | Investments in Associated Companies | Long-term Assets | Assets |
| 107401 | Investment PLP Associates Holdong LP | Investments in Associated Companies | Long-term Assets | Assets |
| 107412 | Investment IRC 1446 W/H Partnership | Investments in Associated Companies | Long-term Assets | Assets |
| 107950 | Investment Infinity Pharmaceuticals | Investments in Associated Companies | Long-term Assets | Assets |
| 107955 | Investment Novelos | Investments in Associated Companies | Long-term Assets | Assets |
| 130010 | Patents and Trademarks | Other Intangibles, Net | Long-term Assets | Assets |
| 130015 | Accum. Amort. Patents | Other Intangibles, Net | Long-term Assets | Assets |
| 130020 | Goodwill | Goodwill Long Term | Long-term Assets | Assets |
| 130030 | Accum. Amort. Goodwill | Goodwill Long Term | Long-term Assets | Assets |
| 130160 | Deposits On Long Term Assets | Other Assets | Long-term Assets | Assets |
| 139953 | MundiPharma Latam GM (Customer) | - | - | - |

Appendix 1 – Relevant SAP general ledger accounts (cont.)

| SAP Number | SAP Description | Description 1 | Description 2 | Description 3 |
|------------|--|---------------------------------------|-------------------------------------|---------------|
| 200000 | Accts Payable Trade | Accounts Payable | Current Liabilities | Liabilities |
| 200010 | Accounts Payable Intercompany | Due to Associated Companies | Current Liabilities | Liabilities |
| 200011 | Accounts Payable Intercompany Foreign | Accounts Payable | Current Liabilities | Liabilities |
| 200050 | Accts Payable Accrued | Accounts Payable | Current Liabilities | Liabilities |
| 203150 | Use Tax Payable | Accrued Expenses & Taxes | Current Liabilities | Liabilities |
| 205080 | Accrued Interest | Accrued Expenses & Taxes | Current Liabilities | Liabilities |
| 205110 | Accrued Other | Accrued Expenses & Taxes | Current Liabilities | Liabilities |
| 205150 | Accrued Royalty Fees | Accrued Expenses & Taxes | Current Liabilities | Liabilities |
| 300021 | Capital #21 Purdue Pharma LP | Retained Earnings & Partners' Capital | Retained Earnings & Partner Capital | Equity |
| 301017 | Capital #17 Contribution Coventry | Partnership Contributions_CY | Retained Earnings & Partner Capital | Equity |
| 301021 | Capital #21 Contribution PPLP | Partnership Contributions_CY | Retained Earnings & Partner Capital | Equity |
| 301026 | Capital #26 Contribution Reigo Company | Partnership Contributions_CY | Retained Earnings & Partner Capital | Equity |
| 301027 | Capital #27 Contribution Rosebay Medical | Partnership Contributions_CY | Retained Earnings & Partner Capital | Equity |
| 302021 | Capital #21 Distribution Purdue Pharma L | Partnership Distributions-CY | Retained Earnings & Partner Capital | Equity |
| 302026 | Capital #26 Distribution Beacon Company | Partnership Distributions-CY | Retained Earnings & Partner Capital | Equity |
| 302027 | Capital #27 Distribution Rosebay | Partnership Distributions-CY | Retained Earnings & Partner Capital | Equity |
| 302032 | Capital #32 Distribution BR | Partnership Distributions-CY | Retained Earnings & Partner Capital | Equity |
| 302040 | Distribution IRC 1446 W/H Partnership | Partnership Distributions-CY | Retained Earnings & Partner Capital | Equity |
| 302042 | Distribution #42 Purdue Pharma Inc | Partnership Distributions-CY | Retained Earnings & Partner Capital | Equity |
| 302043 | Distribution #43 PLP Assoc. Holdings Inc | Partnership Distributions-CY | Retained Earnings & Partner Capital | Equity |
| 302044 | Distribution #44 PLP Assoc. Holdings LP | Partnership Distributions-CY | Retained Earnings & Partner Capital | Equity |
| 302045 | Distribution #45Purdue Holdings LP | Partnership Distributions-CY | Retained Earnings & Partner Capital | Equity |
| 330007 | Unreal Gain/Loss Inv | | | |
| 401000 | Gross Sales before off-invoice discounts | | | Gross Sales |
| 401030 | VCB Credits | | | Gross Sales |

Appendix 1 – Relevant SAP general ledger accounts (cont.)

| SAP Number | SAP Description | Description 1 | Description 2 | Description 3 |
|------------|--|-------------------------|--------------------|--------------------------------|
| 401040 | Other Credits - Returns | | | Gross Sales |
| 401041 | Other Credit Adjustments | | | Gross Sales |
| 402000 | Sales Other | | | Other Sales |
| 402999 | AG Sales | | | Other Sales |
| 403000 | Foreign Sales | | | Foreign Sales |
| 404000 | Gross Sales - Manufacturing | | | Manufacturing Co. Sales |
| 404010 | Sales Finished Goods External | | | Manufacturing Co. Sales |
| 404030 | Sales Commission | | | Manufacturing Co. Sales |
| 405020 | GPO Admin. Fees | | | Sales Discounts and Allowances |
| 406030 | Cash Discounts Accrued | | | Sales Discounts and Allowances |
| 503000 | Cost of Goods Standard - Manufacturing | | | Cost of Goods |
| 505006 | Reclass of PPV or GR/IR | | | Cost of Goods |
| 603000 | Salaries - Exempt | Salaries and Wages | Salary and Related | Included Cost Elements |
| 604000 | Payroll Taxes | Payroll Taxes | Salary and Related | Included Cost Elements |
| 605100 | Fringe Benefit Other | Employee Benefits | Salary and Related | Included Cost Elements |
| 605110 | Educational Assit | | Training | Included Cost Elements |
| 605115 | Fringe Benefit Adjustment Account | Employee Benefits | Salary and Related | Included Cost Elements |
| 605116 | Fleet Adjustment Account | Employee Fleet Expenses | Salary and Related | Included Cost Elements |
| 606000 | Annual Bonus | | | Incentive Bonus |
| 606030 | Long-term Awards | | | Incentive Bonus |
| 606300 | Admin and Prof Trav. | | Employee Travel | Included Cost Elements |
| 606400 | Travel Other | | Employee Travel | Included Cost Elements |
| 606420 | Meals and Ent. | | Employee Travel | Included Cost Elements |
| 606510 | Ext. Training Exp. | | Training | Included Cost Elements |
| 606800 | Office Supplies | | Office Supplies | Included Cost Elements |

Appendix 1 – Relevant SAP general ledger accounts (cont.)

| SAP Number | SAP Description | Description 1 | Description 2 | Description 3 |
|------------|-------------------------------|-------------------------|-------------------------------|------------------------|
| 606840 | Misc. Proc. Card | | Office Supplies | Included Cost Elements |
| 607050 | Canned Software | | Software | Included Cost Elements |
| 607300 | Dues | | Dues & Subscriptions | Included Cost Elements |
| 607310 | Subscript. - Books | | Dues & Subscriptions | Included Cost Elements |
| 607330 | Subscript. -Info Svc | | Dues & Subscriptions | Included Cost Elements |
| 607510 | Outside Rent | | Occupancy | Included Cost Elements |
| 607700 | Emp Dining/Co Events | | Occupancy | Included Cost Elements |
| 608410 | Management Fee | Audit & Accounting fees | Consulting & Outside Services | Included Cost Elements |
| 608450 | Accounting Fees External | Audit & Accounting fees | Consulting & Outside Services | Included Cost Elements |
| 608461 | Corporate Litigation | | | Legal Fees |
| 608470 | Legal Other | | | Legal Fees |
| 608491 | Other Legal Expenses | | | Legal Fees |
| 608640 | Outside Services | Outside Services | Consulting & Outside Services | Included Cost Elements |
| 608660 | Consultants - Mgmt. | Consulting Expenses | Consulting & Outside Services | Included Cost Elements |
| 609350 | Seminars and Symposia | | Speaker Program and Other | Included Cost Elements |
| 609530 | Nonclinical Outsour | Outside Services | Consulting & Outside Services | Included Cost Elements |
| 611615 | Community Rel Supp. | | External Affairs | Included Cost Elements |
| 640000 | Contributions | | Contributions | Included Cost Elements |
| 650010 | Other Taxes | | Taxes | Included Cost Elements |
| 660040 | Interest Interco | | Interest and Bank Fees | Included Cost Elements |
| 660080 | Bank Service Charges | | Interest and Bank Fees | Included Cost Elements |
| 680000 | Other Co-Development Income | Misc Income & Expense | Other Expenses | Included Cost Elements |
| 690100 | InterCo Charges/Credits | Misc Income & Expense | Other Expenses | Included Cost Elements |
| 690200 | International Charges/Credits | Misc Income & Expense | Other Expenses | Included Cost Elements |
| 690300 | TXP Direct Cost Assessment | - | - | - |

Appendix 1 – Relevant SAP general ledger accounts (cont.)

| SAP Number | SAP Description | Description 1 | Description 2 | Description 3 |
|---------------|--|-------------------------|--------------------|--------------------------|
| 690400 | TXP MARK UP | | | |
| 690500 | TXP INDIRECT COST | | | |
| 690600 | Indirect Costs | | | |
| 700010 | Interest Income | Interest Income | Other Expenses | Included Cost Elements |
| 700070 | Purchase Discount | | | Purchase Discount |
| 700090 | Gain On Sale Of Investments | Misc Income & Expense | Other Expenses | Included Cost Elements |
| 700120 | Royalty Income Domestic | | | 3rd Party Royalty Income |
| 700130 | Partnership Income | | | Partnership Income |
| 700500 | Export Income | Misc Income & Expense | Other Expenses | Included Cost Elements |
| 700520 | Realized FX | Misc Income & Expense | Other Expenses | Included Cost Elements |
| 700530 | Royalty Income Foreign | | | Royalty Income ex USA |
| 792000 | Fringe Benefits | Employee Benefits | Salary and Related | Included Cost Elements |
| 792010 | Fleet Allocation | Employee Fleet Expenses | Salary and Related | Included Cost Elements |
| 793030 | Security Cost Assessmt | | Allocations | Included Cost Elements |
| 793130 | Security mark up | | Allocations | Included Cost Elements |
| 793140 | EHS Cost Assessmt | | Allocations | Included Cost Elements |
| 793150 | EHS mark up | | Allocations | Included Cost Elements |
| 793160 | TXP Cost Assessmt | | Allocations | Included Cost Elements |
| 793170 | TXP MARK UP | | Allocations | Included Cost Elements |
| 800000 | Misc. Charge/Expense | Misc Income & Expense | Other Expenses | Included Cost Elements |
| 800100 | Foreign Other Expense | Misc Income & Expense | Other Expenses | Included Cost Elements |
| 800400 | Federal Income Tax Prior | | | Tax Provision |
| 800401 | Federal Income Tax Provision Current Yea | | | Tax Provision |
| 800405 | State Income Tax Expense | | | Tax Provision |
| 800407 | State Income Tax Provision Current Year | | | Tax Provision |

Appendix 1 – Miscellaneous SAP codes

| Document Type | Description |
|---------------|------------------------------|
| AB | Accounting Document |
| DZ | Customer Payment |
| KA | Vendor Document |
| KR | Vendor Invoice |
| RC | Reconciliation Ledger |
| RE | Invoice - Gross |
| SA | G/L Account Document |
| ZD | Customer Invoice |
| ZG | G/L Account Document Sweep |
| ZH | G/L Account Document Accrual |

| Posting Key | Description |
|-------------|------------------|
| 1 | Invoice - Debit |
| 15 | Incoming Payment |
| 17 | Other Clearing |
| 25 | Outgoing Payment |
| 31 | Invoice - Credit |
| 40 | Debit Entry |
| 50 | Credit Entry |

| Document Ref. | Description |
|---------------|----------------------------|
| CTW | Chase Treasury Workstation |
| CWS | Cash Wire Services |
| PD WT | Paid Wire Transfer |

| Profit Center | Description |
|---------------|--|
| BHC | Buprenorphine Transdermal AG(3rd Party) |
| BPS | Buprenorphine Sublingual |
| BUP | Buprenorphine |
| CLC | Colace |
| DLD | Dilaudid |
| EDB | EDO B776 and B278 |
| EDS | EDO S7.1 and S101 |
| GEN | Gen Non-Product Specific |
| INT | Intermezzo |
| MRP | Morphine Sulfate Generic Rhodes Pharma |
| MSC | MS Contin |
| MSG | MS Generic |
| MWI | Morphine Sulfate Gen |
| ORA | Oxycodone APAP Generic - Rhodes Products |
| ORF | Reformulated OXY |
| ORW | Oxycodone APAP Generic |
| OXI | OXY-IR Products |
| OXR | Rhodes - OXY |
| OXY | Oxycontin |
| PCL | Peri-Colace |
| SEN | Senokot |
| SMG | Slow-Mag |
| SNS | Senokot S |
| UNI | Uniphyl |

Appendix 1 – Miscellaneous SAP codes (cont.)

| Order | Country |
|-------|----------------|
| 114 | Eastern Europe |
| 117 | NETHERLANDS |
| 118 | FRANCE |
| 120 | OTHER |
| 121 | NORWAY |
| 122 | AUSTRIA |
| 123 | ITALY |
| 124 | SPAIN |
| 127 | BELGIUM |
| 128 | JAPAN |
| 129 | SWEDEN |
| 132 | ISRAEL |
| 133 | AUSTRALIA |
| 134 | SOUTH KOREA |
| 139 | FINLAND |
| 140 | CANADA |
| 141 | ENGLAND |
| 142 | DENMARK |
| 144 | GERMANY |
| 260 | SWISS |
| 280 | NEW ZEALAND |
| 281 | SINGAPORE |
| 300 | Latin America |
| 320 | CYPRUS |
| 340 | PHILIPPINES |
| 360 | ARAB STATES |
| 380 | MALAYSIA |
| 400 | POLAND |

| Cost Center | Description |
|-------------|--|
| 2100504 | Executive Administration-TE 504 |
| 2301504 | Finance - 504 |
| 2300415 | Treasury - 415 |
| 2301415 | Tax - 415 |
| 2305415 | Credit & Collections - 415 |
| 2331415 | Accounting Services - 415 |
| 2333415 | Payroll - 415 |
| 2334415 | Accounts Payable - 415 |
| 2350415 | Corporate Procurement - 415 |
| 9005208 | Ex USA R&D - 208 |
| 9005313 | Ex USA R&D - 313 |
| 4198EDB | Reconciliation EDO B776 and B278 |
| 4198EDS | Reconciliation EDO S7.1 and S101 |
| 2100208 | Executive Administration - 208 |
| 2301208 | Finance - 208 |
| 9004208 | Other Expenses - 208 |
| 4705208 | Medical Affairs Strategic Research - 208 |
| 2130208 | Ethics & Compliance - 208 |
| 2000208 | Corporate Interest - 208 |
| 2100999 | Executive Admin. 999 |
| 9001208 | Foreign Income & Expense - 208 |
| 9001304 | Foreign Income & Expense - 304 |
| 9001227 | Foreign Income & Expense - 227 |
| 9000208 | Other Income and Expense - 208 |
| Tax Code | Description |
| U1 | 16% Import Tax |

AlixPartners

Appendix 2 - List of sources relied upon

Appendix 2 - List of sources relied upon

In order to achieve the objectives of the Intercompany and Non-Cash Transfers Analysis, we accessed and reviewed various types of sources of information from Purdue, Rhodes, and TXP that we used and relied on when performing our procedures.

The following types of information and documents were obtained from Purdue and Rhodes.

1. Entity Organization Charts

- Organizational charts for the Purdue and Rhodes entities and certain Affiliated Entities.

2. SAP Accounting System Information

- SAP company numbers and names, and chart of accounts: Financial Tables.xlsx
- SAP general ledger detail
- SAP master vendor table
- SAP accounts payable ledger
- SAP accounts receivable ledger
- SAP cost center detail and list of customer codes

Appendix 2 - List of sources relied upon

3. Financial Statements

- Purdue’s audited financial statements for the years ended December 31, 2008 through December 2017, and unaudited financial statements for the year ended December 31, 2018.
- Purdue and Coventry’s combined audited financial statements for the years ended December 31, 2014 through 2015.
- Coventry’s audited financial statements for the year ended December 31, 2016.
- Internal financial statements, reports and/or SAP accounting records for PPLP, Rhodes, and other Affiliated Entities whose books and records are maintained in the same SAP accounting system as Purdue’s.

4. Documentation evidencing, supporting, or relating to the intercompany and non-cash transfers made among Purdue, Rhodes, the IACs and PRA L.P.

- Invoices and wire instructions.
- Other accounting records and approval documentation available in the SAP documentation.
- Information obtained from discussions and communications with Purdue, Rhodes and TXP employees including, but not limited to, agreements, emails and transaction level detail.

Appendix 2 - List of sources relied upon

5. The October 19, 2018 MDL Presentation

6. Meetings with employees of Purdue, PPI, Rhodes, and TXP

| Title | Company |
|---|---------|
| Associate General Counsel | PPLP |
| Controller | PPLP |
| Associate Director, SG&A Finance | PPLP |
| Senior Vice President and Chief Financial Officer | PPLP |
| Senior Financial Planning & Analysis Manager | PPLP |
| Associate Director, R&D and Medical Affairs FP&A | PPLP |
| Associate Director, Manufacturing Finance | PPLP |
| Senior Manager, G&A Finance | PPLP |
| Vice President Finance | Rhodes |
| Associate Director, Finance | Rhodes |
| Controller | Rhodes |
| Director, Finance and Accounting | TXP |
| Accounting Services, Manager | TXP |
| Accounting Services, Manager | TXP |
| Senior Accountant | TXP |

7. The Statements of Financial Affairs and Schedules of Assets and Liabilities filed with the United States Bankruptcy Court for the Southern District of New York in October of 2019.



Appendix 3 –Status of AlixPartners' review

Appendix 3 –Status of AlixPartners' review

As of the date of this report, AlixPartners is awaiting additional information from TXP to verify and/or update the accuracy of certain information contained herein, including reconciliation to certain information included in Purdue's SOFA, SOAL and SAP accounting system. The table below briefly summarizes the status of our review for each category of intercompany and non-cash transfers.

| Exhibit | Value From | Transfer To | Description | Completion % | Open Items |
|---------|---------------|---|--|--------------|--|
| 1A | Purdue | Mundipharma International Limited (USA) | Manufacturing services support | 100 | |
| 1B | Purdue | One Stamford Realty L.P. | Office space and admin services | 95 | Additional rent and administrative services fees to be confirmed with TXP |
| 1C | Purdue | Purdue Pharma Technologies, Inc. | Audit, security & EHS services | 100 | |
| 1D | Purdue | Purdue Pharma Technologies, Inc. | Finished products from 3rd parties | 100 | |
| 1E | Purdue | The P.F. Laboratories Inc. | CMO services | 100 | |
| 1F | Purdue | The Terramar Foundation, Inc. | Office space | 100 | |
| 1G | Purdue | TXP Services Inc. | Financial and tax services | 100 | |
| 1H | Purdue | Mundipharma Research Limited | R&D services | 100 | |
| 1I | Purdue | Mundipharma EDO GmbH | R&D services | 100 | |
| 1J | Purdue | Mundipharma International Limited (UK) | Consulting and legal services | 95 | Pending information from TXP on additional charges prior to 2012 in accounts payable data. |
| 1K | Purdue | Mundipharma A.G. | MS Contin royalties | 95 | Pending information from TXP on additional meeting and consulting expenses in accounts payable data. |
| 1L | Purdue | Pharmaceutical Research Associates Inc. | Betadine and Senokot royalties | 100 | |
| 1M | Purdue | Purdue Pharma (Canada) | Manufacturing and packaging services | 100 | |
| 1N | Purdue | Purdue Pharma (Canada) | Adhansia assets | 100 | |
| 1O | E.R.G. Realty | Purdue | Loan | 100 | |
| 1P | Various IACs | Purdue | Accounting, HR & similar services | 100 | |
| 1Q | Foreign IACs | Purdue | Finished products | 100 | |
| 1R | Foreign IACs | Purdue | Oxycontin royalty payments | 95 | Confirm with TXP the categorizations of activity in account 102208-304. |
| 2A | Various IACs | Rhodes Tech | API purchases | 100 | |
| 2B | Foreign IACs | Rhodes Tech | LAM region finished product | 100 | |
| 2C | Rhodes Pharma | Mundipharma Laboratories GMBH | Theophylline | 100 | |
| 3A | Rhodes Pharma | Purdue | CMO services | 100 | |
| 3B | Rhodes | Purdue | IT, benefit, distribution & development services | 100 | |
| 3C | Rhodes Pharma | Purdue | Dilaudid generic & branded license | 100 | |
| 3D | Rhodes Pharma | Purdue | Morphine Sulfate Extended Release rights | 100 | |
| 3E | Rhodes Pharma | Purdue | Butran AG profit-sharing | 100 | |
| 3F | Purdue | Rhodes Tech | API purchases | 100 | |
| 4A | Purdue | PRA L.P. | Equity of Coventry Technologies L.P. | 100 | |
| 4B | Purdue | PRA L.P. | Infinity Pharmaceuticals, Inc. | 100 | |
| 4C | Purdue | PRA L.P. | Millsaw Realty L.P. | 100 | |
| 4D | Purdue | PRA L.P. | Koltan Pharmaceuticals | 100 | |
| 4E | Purdue | PRA L.P. | Novelos Therapeutics, Inc. | 100 | |
| 4F | Purdue | PRA L.P. | Lucien Holdings S.ar.l | 100 | |
| 4G | Purdue | PRA L.P. | New Suffolk Holdings LLP | 100 | |
| 4H | Purdue | PRA L.P. | Non-ADF OxyContin | 100 | |
| 4I | Purdue | PRA L.P. | Dilaudid | 100 | |
| 4J | Purdue | PRA L.P. | MS Contin | 100 | |

AlixPartners

WHEN IT REALLY MATTERS.

Disclaimer and Statement of Limiting Conditions

This Intercompany and Non-Cash Transfers Report and the related analysis has been prepared at the direction of the Special Committee and Counsel. THIS INTERCOMPANY AND NON-CASH TRANSFERS REPORT IS NOT INTENDED TO BE RELIED UPON BY ANY PARTY OTHER THAN PURDUE, PPI, RHODES, THE SPECIAL COMMITTEE OR COUNSEL, OR INDUCE ACTION BY ANY PARTY.

The information contained herein is based upon financial and other data provided to AlixPartners by Counsel, the management and staff of Purdue, Rhodes and TXP, and publicly available information, which was available and reviewed as of the date of this Intercompany and Non-Cash Transfers Report. The depth of the analyses may be limited in some respects due to the extent and sufficiency of available information. AlixPartners further relied on the assurance of Counsel and management and staff of Purdue, Rhodes and TXP that they were unaware of any facts that would make the information provided to AlixPartners incomplete or misleading. In preparing this Intercompany and Non-Cash Transfers Report, AlixPartners has assumed, without any independent verification, the accuracy and completeness of all information available from public sources, Counsel, Purdue, Rhodes and TXP or which was otherwise provided to us.

AlixPartners has not subjected the information contained herein to an examination in accordance with generally accepted auditing or attestation standards. Had AlixPartners performed such an examination, certain matters might have come to our attention that may have caused us to report different findings and observations herein. Accordingly, AlixPartners cannot and does not express an opinion on the information and does not assume any responsibility for the accuracy or correctness of the underlying financial or other data, information and assessments upon which this Intercompany and Non-Cash Transfers Report is based. The analysis performed was on a "level-of-effort" basis; that is, the depth of our analyses and extent of our authentication of the information may be limited in some respects due to the extent and sufficiency of available information, time constraints dictated by the circumstances, and other factors. Additionally, AlixPartners is not licensed to provide legal advice. Accordingly, nothing in this Intercompany and Non-Cash Transfers Report should be construed as legal advice or opinion.

Many of the observations included in this Intercompany and Non-Cash Transfers Report are based upon representations, both written and verbal, made by Counsel and employees of Purdue, Rhodes and TXP. We give no assurances as to the accuracy of these representations and are not responsible whatsoever for misrepresentations made, if any. Information in this Intercompany and Non-Cash Transfers Report is non-public and considered highly confidential by Counsel and Purdue. Amounts included throughout this Intercompany and Non-Cash Transfers Report represent approximates and may include rounding differences.

This Intercompany and Non-Cash Transfers Report is incomplete without AlixPartners' accompanying verbal presentation and is based on the information and documents reviewed as of the date of this Intercompany and Non-Cash Transfers Report, and review of any additional documents may change the information included herein. The information in this Intercompany and Non-Cash Transfers Report reflects conditions and the views of AlixPartners as of this date, all of which are subject to change. AlixPartners undertakes no obligation to update or provide any revisions to this Intercompany and Non-Cash Transfers Report to reflect events, circumstances or changes that occur after the date this Intercompany and Non-Cash Transfers Report was prepared. Neither this Intercompany and Non-Cash Transfers Report nor any of its contents may be copied, reproduced, disseminated, quoted or referred to in any presentation, agreement or document with or without attribution to AlixPartners.